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Gregory Coker
Commissioner

Karen Howard
Sigma Gas Corporation, Inc.
P. O. Box 22
Salyersville, KY 41465

December 8, 2005

RE: Case No. 2005-00524
Sigma Gas Corporation, Inc.
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received December 8, 2005 and has been assigned Case No. 2005-00524. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Dawn McGee at (502) 564-3940 ext. 243.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/jc